

HOUSE BILL 2762
By Head

AN ACT to amend Tennessee Code Annotated, Section 57-3-203; Section 57-3-204; Section 57-3-206; Section 57-3-207; Section 57-3-605; Section 57-4-102 and Section 57-4-301, relative to privilege taxes and licensing fees levied or imposed for the administration and enforcement of the duties and powers of the Tennessee Alcoholic Beverage Commission.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 57-3-206, is amended by adding a period after the word, "licenses"; deleting the language "and the commission shall deposit collections monthly with the state treasurer, for the general funds of the state."; and adding the following language at the end of the section:

Such funds are hereby appropriated to the commission for the purpose of the administration and enforcement of the duties, powers, and functions of the commission.

SECTION 2. Tennessee Code Annotated, Section 57-3-207(c), is amended by deleting the language "fifty dollars (\$50.00)" and substituting instead the language "one hundred dollars (\$100)". Tennessee Code Annotated, Section 57-3-207(c), is further amended by adding the following language at the end of the subsection:

Such funds are hereby appropriated to the commission for the purpose of the administration and enforcement of the duties, powers, and functions of the commission.

SECTION 3. Tennessee Code Annotated, Section 57-3-204(b)(1), is amended by deleting the language "five hundred dollars (\$500)" and substituting instead the language "eight hundred fifty dollars (\$850)".

SECTION 4. Tennessee Code Annotated, Section 57-3-605(b), is amended by deleting the language “fifty dollars (\$50.00)”, and substituting instead the language “two hundred dollars (\$200)”. Tennessee Code Annotated, Section 57-3-605(b), is further amended by deleting the language, “one hundred dollars (\$100)” and substituting instead the language “three hundred dollars (\$300)”.

SECTION 5. Tennessee Code Annotated, Section 57-3-203(b), is amended by deleting the language “one thousand dollars (\$1000)” and substituting instead the language “three thousand dollars (\$3000)”.

SECTION 6. Tennessee Code Annotated, Section 57-4-102(28)(C), is amended by deleting the language, “fifty dollars (\$50.00)” and substituting instead the language “one hundred dollars (\$100)”.

SECTION 7. Tennessee Code Annotated, Section 57-4-301(b)(1), is amended by deleting such subdivision in its entirety and substituting instead the following language:

(1) For the exercise of such privilege, the following taxes are hereby appropriated to the commission for the purpose of the administration and enforcement of the duties, powers, and functions of the commission, and are to be paid annually; to wit:

(A) Private Club	\$ 405
(B) Hotel and Motel.....	1350
(C) Convention Center	675
(D) Premiere Type Tourist Resort	2025
(E) Restaurant, according to seating capacity, on licensed premises:	
(i) 75-125 seats	810
(ii) 126-175 seats	1013
(iii) 176-225 seats	1080
(iv) 226-275 seats	1215
(v) 276 seats and over	1350

If a restaurant is licensed by the commission to sell wine only under §57-4-101(c)(1), the privilege tax imposed shall be one-fifth (1/5) the amount specified in this subdivision (b)(1).

(F) Historic Performing Arts Center	405
(G) Urban Park Center	675
(H) Commercial Passenger Boat Company	1013
(I) Historic Mansion House Site	405
(J) Historic Interpretive Center	405
(K) Community Theater	405
(L) Zoological Institution	405
(M) Museum	405
(N) Establishment in a terminal building of a commercial air carrier Airport	1350

(O) Commercial Airline Travel Club	675
(P) Public Aquarium	405
(Q) Motor Speedway	1350
(R) Theater405

SECTION 8. Tennessee Code Annotated, Section 57-4-301(b)(2), is amended by adding the following language after the language “collect the privilege tax separately.” :

However, such privilege tax collected by the county or municipality will remain at the 2003 level; any monetary increase of the privilege tax will be solely used for the purpose of the administration and enforcement of the duties, powers, and functions of the alcoholic beverage commission.

SECTION 9. This act shall take effect July 1, 2004, the public welfare requiring it.